



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jason Gertzen  
DOCKET NO.: 18-04237.001-R-1  
PARCEL NO.: 05-13-201-006

The parties of record before the Property Tax Appeal Board are Jason Gertzen, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$34,220  
**IMPR.:** \$91,613  
**TOTAL:** \$125,833

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a split-level dwelling of frame and masonry exterior construction with approximately 1,735 square feet of above-grade living area. The dwelling was constructed in 1957. Features of the home include a partially finished basement, central air conditioning, a fireplace, and an attached one-car garage containing 312 square feet of building area.<sup>1</sup> The property has an approximately 9,992-square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data and reported that the subject property was purchased on May 22, 2017 from John Shaver for a price of \$377,500. The appellant further reported that the parties to the transaction were not related, the property was sold through a

---

<sup>1</sup> Some descriptive information of the subject was drawn from the Multiple Listing Service (MLS) data sheet provided by the appellant.

realtor, and the property was advertised through the Multiple Listing Service (MLS) for a period of 33 days. The MLS data sheet supplied by the appellant also depicted that the subject property had a most recent list price of \$379,000. In further support of the appeal, the appellant provided a copy of the Settlement Statement associated with the sale which reiterated the purchase price, date of sale, and depicted brokers' fees being distributed to two separate entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,650. The subject's assessment reflects a market value of \$392,578 or \$226.27 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data from the township assessor's office. The board of review through the township assessor noted that the subject's 2018 assessment reflects the May 2017 purchase price of \$377,500 plus the application of the 2018 township equalization factor of 1.0383 or 3.83% to arrive at the current assessment of \$130,650 (rounded). Also included in the submission was a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the purchase of the subject property disclosing that the subject property was advertised for sale.

In support of the assessment, the board of review submitted property record cards and information on four comparable sales located from .12 to .49 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have lot sizes ranging in size from 8,777 to 14,245 and are improved with split-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,200 to 1,689 square feet of above-grade living area. The dwellings were constructed from 1957 to 1977. Each comparable features a partially finished basement, central air-conditioning, a fireplace, and a one-car or a two-car garage ranging in size from 312 to 460 square feet of building area. The comparables sold from April 2016 to March 2018 for prices ranging from \$320,000 to \$383,000 or from \$226.76 to \$316.67 per square foot of above-grade living area, including land. Based on this evidence and argument, the assessing officials contend that the subject property has been assessed at 1/3 of market value plus the Milton Township 2018 equalization and therefore request confirmation.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be the purchase of the subject property in May 2017 for a price of \$377,500. The appellant set forth evidence asserting the sale had the elements of an arm's-length transaction. The appellant completed Section IV - Recent

Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and that the property had been advertised on the open market through the Multiple Listing Service for a period of 33 days. The MLS depicts that the most recent list price was \$379,000. In further support of the transaction, the appellant submitted a copy of the Settlement Statement associated with the sale of the subject property which reiterated the purchase price, date of sale and depicted brokers' fees being distributed to two entities. Finally, the board of review through the assessing officials reduced the subject's 2018 assessment to the 2017 sale price plus the application of the equalization factor, which lends support to the notion that the sale was an arm's-length transaction.

The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the purchase price of \$377,500 is below the market value reflected by the assessment of \$392,578, land included.

The Property Tax Appeal Board finds that the four comparable sales submitted by the board of review do not overcome the subject's arm's-length sale price as provided by the aforementioned controlling Illinois case law. In particular, each of the board of review comparables sold for a price lower than the market value of the subject of \$392,257 as reflected by its assessment which lends further support to the finding that the subject is overvalued.

The Board further finds that the board of review did not dispute that the May 2017 sale was an arm's-length transaction and determined the purchase price was sufficient to reduce the subject's assessment to reflect that transaction plus the application of the 2018 township equalization factor. However, the Property Tax Appeal Board finds the argument by the board of review that the subject's 2017 sale price should be increased by 3.83% due to the Milton Township equalization factor of 1.0383 is unsupported and unpersuasive.

The Board takes judicial notice of the purpose of equalization factors as set forth in the Illinois Department of Revenue publication, PTAX-1004, The Illinois Property Tax System, page 17, concerning how uniformity in assessments is achieved by applying equalization factors:

The assessment/sales ratio study shows **whether or not assessments within a given area actually average 33 1/3 percent of market value**. If the results of the study indicate that assessments are either higher or lower than 33 1/3 percent, a blanket percentage increase or decrease, called an "equalization factor" or "multiplier" is calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called "equalization." [Emphasis added.]

Here, where the subject's sale occurred less than a year from the assessment date at issue of January 1, 2018 and the evidence failing to support that the sale price was no longer reflective of market value, based on this record, the Property Tax Appeal Board finds that the subject's 2018 assessment is not reflective of market value.

In conclusion, the Property Tax Appeal Board finds that the appellant has established that the subject property is overvalued based upon its assessment. Therefore, a reduction in the subject's assessment commensurate with the appellant's request is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

February 16, 2021



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jason Gertzen, by attorney:  
Dennis D. Koonce  
Attorney at Law  
11255 Patrick Court  
Frankfort, IL 60423

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187